

**LIST OF EXHIBITS****CASE CAPTION:** USF&G v. Brown Schultz Sheridan & Fritz, et al.**CASE NUMBER:** 08-813**MIDDLE DISTRICT OF PENNSYLVANIA****JUDGE:** Conner

PTF	DEF	DESCRIPTION OF OBJECT OR ITEM	IDENTIFIED	EVIDENCE	RULING	WITNESS ON STAND
	501	Plaintiff's Complaint				
	502	Defendants' Answer to Plaintiff's Complaint				
	503	USF&G's Answers to Defendants' Set of Interrogatories				
	504	USF&G's Supplemental Answers to Defendants' Set of Interrogatories				
	505	USF&G's Response to Defendants' First Set of Requests for Admissions, Second Set of Interrogatories and Third Request for Production of Documents				
	506	USF&G's Response to Defendants' Statement of Material Undisputed Facts Submitted in Support of Defendants' Motion for Summary Judgment				

	507	Affidavit of Anthony Philips submitted in opposition to Defendants' Motion for Summary Judgment				
	508	Affidavit of David L. Hussey submitted in opposition to defendants' motion for summary judgment				
	509	Affidavit of James Daily submitted in opposition to Defendants' Motion for Summary Judgment				
	510	Expert Report of Donald Brenner dated August 21, 2002				
	511	Supplemental Expert Report of Donald Brenner dated April 30, 2003				
	512	Curriculum vitae of Donald Brenner				
	513	Expert Report of Daniel J. Coffey, CPA, CFE dated August 21, 2002				
	514	Curriculum vitae of Daniel J. Coffey, CPA, CFE				
	515	Expert Report of Rolf Neuschaefer, CPCU, AFSB dated August 21, 2002				
	516	Letter from Rolf A. Neuschaefer to Kathleen M. Carson dated August 25, 2002				

	517	Curriculum vitae of Rolf Neuschaefer, CPCU, AFSB				
	518	St. Paul Surety Group Training and Underwriting Reference Manual				
	519	USF&G Surety Group contract Underwriting Manual				
	520	Deposition Transcript of Anthony Phillips dated April 14, 2002 with Exhibits				
	521	Deposition Transcript of Anthony Phillips dated May 29, 2002 with Exhibits				
	522	Deposition Transcript of Anthony Phillips dated June 20, 2002 with Exhibits				
	523	Deposition Transcript of Stephen Salazar dated May 22, 2002 with Exhibits				
	524	Deposition Transcript of David Hussey dated May 28, 2002 with Exhibits				
	525	Deposition Transcript of James Daily dated April 18, 2002 with Exhibits				
	526	Deposition Transcript of James Daily dated June 27, 2002 with Exhibits				

	527	Deposition Transcript of Sheri Phillips dated July 10, 2002 with Exhibits				
	528	Deposition Transcript of John Ortenzio dated May 23, 2002 With Exhibits				
	529	Deposition Transcript of John Ortenzio dated April 9, 2003 With Exhibits				
	530	Deposition Transcript of John Ortenzio from, In Re CCI Construction, Inc., No. 1-00-02239 (U.S. Bankruptcy Court, M.D. Pa.)				
	531	Deposition Transcript of Matthew Silverstein dated June 12, 2002 with Exhibits				
	532	Deposition Transcript of Matthew Silverstein dated July 30, 2002 with Exhibits				
	533	Deposition Transcript of Gregory Daily dated June 13, 2002 with Exhibits				
	534	Deposition Transcript of Gregory Daily dated July 30, 2002 with Exhibits				
	535	Deposition Transcript of Steve J. DeBruyn dated May 3, 2003 with Exhibits				
	536	Deposition Transcript of Richard Farnsworth dated March 11, 2003 with Exhibits				

	537	Draft Expert Report by Richard Farnsworth				
	538	Handwritten Notes of Richard Farnsworth				
	539	Handwritten Notes of Steve J. DeBruyn (DeBruyn 0882-883, 0619)				
	540	Audited Financial Statement for CCI Construction Co. for the Year Ended December 31, 1991				
	541	Audited Financial Statement for CCI Construction Co. for the Year Ended December 31, 1992				
	542	Audited Financial Statement for CCI Construction Co. for the Year Ended December 31, 1993				
	543	Audited Financial Statement for CCI Construction Co. for the Year Ended December 31, 1994				
	544	Audited Financial Statement for CCI Construction Co. for the Year Ended December 31, 1995				

	545	Audited Financial Statement for CCI Construction Co. for the Year Ended December 31, 1996				
	546	Audited Financial Statement for CCI Construction Co. for the Year Ended December 31, 1997				
	547	Audited Financial Statement for CCI Construction Co. for the Year Ended December 31, 1998				
	548	Brown Schultz Correspondence File for CCI Construction Company				
	549	Brown Schultz Permanent File for CCI				
	550	Brown Schultz Audit workpapers for CCI's financial statement for the year ended December 31, 1994				
	551	Brown Schultz Audit workpapers for CCI's financial statement for the year ended December 31, 1995				
	552	Brown Schultz Audit workpapers for CCI's financial statement for the year ended December 31, 1996				

	553	Brown Schultz Audit workpapers for CCI's financial statement for the year ended December 31, 1997				
	554	Brown Schultz Audit workpapers for CCI's financial statement for the year ended December 31, 1998				
	555	Brown Schultz Audit Reports for PCIC's financial statement for the year ended December 31, 1994				
	556	Brown Schultz Audit Reports for PCIC's financial statement for the year ended December 31, 1995				
	557	Brown Schultz Audit Reports for PCIC's financial statement for the year ended December 31, 1996				
	558	Brown Schultz Audit Reports for PCIC's financial statement for the year ended December 31, 1997				
	559	Brown Schultz Audit Reports for PCIC's financial statement for the year ended December 31, 1998				

	560	Brown Schultz Permanent File for PCIC				
	561	1992 Peer Review Report issued to Brown Schultz from Margolis & Company, P.C.				
	562	1995 Peer Review Report issued to Brown Schultz from Margolis & Company, P.C.				
	563	1998 Peer Review Report issued to Brown Schultz from Margolis & Company, P.C.				
	564	2001 Peer Review Report issued to Brown Schultz from Margolis & Company, P.C.				
	565	Affidavit of Rick Conner, CPA dated May 2, 2003				
	566	Statements of Income-CCI Construction (1994-1998) prepared by Donald Brenner				
	567	PCIC Guaranty Agreement				
	568	PCIC Remedial Work Insurance Policy No. 97-003				
	569	AICPA and FASB Accounting and Auditing Standard, Statements, Guides and Practical Aids referenced reviewed and relied upon by Steve J. DeBruyn in his expert reports				

	570	AICPA Professional Standards (including Auditing Standards)				
	571	AICPA Codification of Statements on Auditing Standards: Nos. 1 to 101				
	572	AICPA Audit and Accounting Guide for Construction Contractors, May 1, 1997				
	573	AICPA Statement of Position (SOP) 81-1				
	574	Montgomery, Robert H., Montgomery's Auditing, John Wiley & Sons				
	575	Larson, Kermit D. and Miler, Paul, Fundamental Accounting Principles				
	576	Weil, Roman, Michael J. Wagner and Peter B. Frank (Eds.), Litigation Services Handbook: The Role of Accountant as Expert				
	577	RMA, Annual Statement Studies, 1990 through 2001				
	578	Horwath International Audit Manual				
	579	Practitioners Publishing Company, Guide to Construction Contractors, 2001				
	580	Performance Evaluations of Corinne Rebinski				
	581	Performance Evaluations of Debra Bowman				

	582	Performance Evaluations of Sue Ehgartner				
	583	USF&G Claim Payment History by Claim Number (USFG/BS 2066/2208)				
	584	USF&G Fidelity-Surety Department Circular No. 10-75 ("Gray Pages")				
	585	USF&G Fidelity Surety Department Circular No. 2-92 ("Gray Pages")				
	586	Brown Schultz Accounting and Auditing Quality Control Manual				
	587	November 17, 1999 Memorandum of William Eskin of St. Paul Surety Group Re: CCI Construction Co., Inc.				
	588	CCI Construction - Large Loss Report (USFG/BS 1312)				
	589	Performance Evaluations of Anthony Phillips (USFG/BS 2030-2041)				
	590	Performance Evaluations of Stephen Salazar (USFG/BS 2053-2063)				
	591	Performance Evaluations of James Daily (USFG/BS 2042-2052)				

	592	Affidavit of Richard Farnsworth dated September 27, 2002				
	593	Expert Report of Richard Farnsworth dated September 20, 2002				
	594	St. Paul Surety Large Claim Legal Analysis and Report				
	595	Donald Brenner 8/21/02 Expert Report with Handwritten notations by DeBruyn				
	596	Byerly Insurance Files Re CCI BY00001-00748				
	597	USF&G Underwriting Files USFG/BS 0001-1311				
	598	8/21/02 Expert Report of D. Coffey with Handwritten notations by DeBruyn (DeBruyn 0775-0823)				
	599	Statements on Auditing Standards (DeBruyn 0232-0290)				
	600	Construction Industry Update October 2000 (DeBruyn 0291-0322)				
	601	PA Section 16,170 (DeBruyn 0001-0005)				
	602	AU Section 230 (DeBruyn 0006-0022)				

	603	Audit Rick Alert Construction Contractors Industry Developments 1998/99				
	604	Definitions of GAAS and GAAP				
	605	CS Section 100				
	606	CCH-EXP 2002FED ¶21,560.03, Long Term Contracts: Look Back Method: Look Back Method In General				
	607	Final Reg, 2002FED ¶21,557, §1.460-6 Look Back Method				
	608	AU Section 342				
	609	AU Section 333				
	610	AU Section 339				
	611	FAS 5: Accounting for Contingencies				
	612	FAS 57: Related Party Disclosures				
	613	ARB 45: Long Term Construction Type Contracts				
	614	AU Section 326 Evidential Matter				
	615	AU Section 311 Planning and Supervision				
	616	AU Section 342 Auditing Accounting Estimates				
	617	DeBruyn's Work Papers (DeBruyn 0362-0960)				

	618	Farnsworth Handwritten Notes (Farnsworth 000158-000163)				
	619	12/31/99 Work In Process Schedule prepared by CCI				
	620	Farnsworth Handwritten Notes - (Farnsworth 000164-174)				
	621	CCI construction Co., Inc. Memo Regarding Standards of Care/Audit Planning Etc for 1998 with Handwritten Notes (DeBruyn 0606-0609)				